

February, the air full of the dreary atmosphere of a newly fallen snow, the huge pine trees of the northern woods writh-

ing themselves about like giants in extremis, and the Maryville stage had just come in with two passengers. Ladies, both of them; one, apparently thirty years old, the other, scarcely seventeen; and as they sat

there warming themselves by the hotel fire, the landlord touched his wife's shoulder, and whispered to her: "Furriners!"

For there was something in the cut of their curious fur-lined draperies, the shape of their neat crape hats, the very way in which they unconsciously carried themselves, which was as foreign as the Marseillaise itself, although parentage born in sunny France. Orphaned and alone, they were coming to America to claim the protection of a relative of their mother. "Cousin Fred," as they had been taught to call

cheek against Genevieve's shoulder. "I hope so, darling," said the elder.

to you." For little golden-haired, rose-lipped there. Genevra was one of those human sunbeams who take every heart by storm, and in her deep mourning she looked even sweeter and more attractive than her ordinary wont. And dark-eyed and led her to a seat beside the win-Genevieve, thirteen years older than dow. her sister, had long ago unselfishly put aside her own personality and identipet and beauty.

"I wonder if he is a cross old crab," blazing logs, "or a whimsical old down, little cousin; I have much to tay bachelor, full of caprices. Oh, Gene- to you." vieve! Don't you dread to meet him?"

Genevieve smiled. "Little one," said she, "don't fret, Whatever happens, we shall be together, and-"

But, just then, the landlord came bustling in. "The double sleigh from Barnet Hill, ladies," he said, rubbing his hands.

"And Mr. Barnet himself has come." Close on the landlord's words came Mr. Barnet, of Barnet Hill, a tall, handsome man of about thirty, with bright-brown hair clustering over a noble forehead, keen, black eyes and features clear and perfect as those of the Apollo Belvidere.

"Are these my consins?" he said, pleasantly. "You are welcome to Barnet, Genevieve and Genevra."

Instinctively, little Genevra put her hand to her disheveled curls. Had she expected to see anyone but a wrinkled. old sexagenarian, she would have taken vieve rose and smilingly put her hand into the extended palm of her cousin.

It was a long, snowy drive to Barnet Hill but Genevra declared, joyously, that it was worth it all, when they were ushered into the great, old-fashioned drawing-room with its blazing cannel-coal fires, its yellow-satin curtains and the moss-soft carpet on which the footfall made no sound.

"Do you know," said Cousin Fred. laughing, "that I was expecting to see two little school-girls in short

frocks and thick boots?" "And do you know," retorted Genevra. "that our minds were fully prepared to behold a rheumatic old gentleman with a crutch?"

And in fifteen minutes they were on the footing of old friends. But they had scarcely lived six months at Barnet Hill before the inevitable "little cloud like a man's hand"

arose on their atmosphere. "Genevieve," said Mr. Barnet, rather gravely, one day, "I wish you would warn dear little Gypsy against that Capt. Allaire. He's a pleasant, amusing fellow, I know; but he's scarcely the person I should select for any girl's

husband." "Yes, Cousin Fred, I will speak to her," said Genevieve, sighing softly, as she wondered what spell Genevra possessed to win all hearts to herself, from stately Cousin Fred to the nandsome, dashing young captain of artillery. "But have you reasoned with her on the subject?"

"Half a dozen times," said Barnet. "But she only laughs at me." Genevieve was silent. She wondered if popular rumor was correct, and

Frederic Barnet really did love little Genevra so hopelessly, so dearly. Genevra came home late that evening in the rosy sunset, with scarlet

wild flowers in her hair. "I have been to the village," she said, "with Capt. Allaire."

"Oh, Genevra!" pleaded the elder sis-"When Fred thinks-"

"I don't care what Fred thinks," interrupted the beauty, with a toss of her head. "Listen, Genevieve, I have a secret to tell you: I was married to herself that all this was not a dream. Capt. Allaire this afternoon."

Genevra!" "Look at my wedding-ring," said the wild little gypsy, holding up her pret-ty, taper finger. "Yes, married—real-ly and actually married! I am Mrs.

Allaire now," with an amusing asion of matronly dignity. "Cousin Fred may help himself if he ean," said Genevra, audaciously. "Per-haps you don't know, Jenny, that Cousin Fred himself means to be married very soon."

Genevieve turned pale.

"Genevra!" cried she. "You can't nean that!"

"Poor little Genevieve!" consoled Genevra. "But you will not lose your nome. You must come and live with ne and Charley."

"I could not do that," said Genevieve, giddy and confused with the unexpected succession of startling news. "I-I must look out for a situation in some school or as companion or nursery governess! But oh, Genevra, are you quite sure about Fred?"

"I heard the old housekeeper talking to the coachman, when I was waiting, down behind the shrubbery, for Capt. Allaire to come," said Genevra, with a nod of her pretty hesd. "She said that he had told her himself and had instructed her what rooms to prepare and what alterations to make in the household arrangements for his coming marriage." "I wonder who it can be?" said

Genevieve, sadly. "Miss Hilyard, of course," said Genevra, "or else that beautiful Mrs. St. Dean. But the least thing he could have done was to have confided in us, I think, and that's one reason I decided to elope. And Charley is coming up this evening, and we are to take the train to St. Vincent, and, oh! dear Jenny," with a burst of sparkling tears, "the world is so full of happiness

to me!" And Genevieve could but caress the beautiful, willful young creature who had taken life's helm so recklessly into her own hands, and hope, in a choking voice, that she might be very,

very happy. Cousin Fred listened very philosophically to Genevra's confession, half an hour later.

"Married, are you?" said he. "Well, there was no accent in their voices as if you had asked my advice, I should they questioned whether any convey- have given a contrary verdict. But, ance from Barnet Hill had been sent to as you didn't consult me, I shall have meet them. And the landlord was to be like the 'heavy fathers' on the right; for Genevieve and Genevra Bal- stage and give you my blessing. Allace were the daughters of American laire is a clever fellow enough, although he has been very gay, and I hope you will steady him down, at

So, the newly-married pair went away, as thoughtlessly happy as two school children out for a pienic, and "Do you suppose he will be good to Genevieve was left alone with Fred, us?" Genevra, the dimpled seventeen- to wonder how she could best break to year-older, asked, as she sat with her him the resolution at which she had arrived. For she knew that she could never remain at the Hill when beauti-"No one but a brute could be unkind ful Mrs. St. Dean or Alibia Hilyard should either of them be the mistress

> "It would kill me," she thought. clasping her hands. "Yes, it would kill Mr. Barnet had turned kindly to her,

"You are pale, Genevieve," he said. "Your hands are as cold as ice. Surely, fied herself entirely with the household you do not take this mad freak of little Gypsy's so bitterly to heart? Never fear for her: she's a butterfly who will pondered Genevra, as she drank the sin honey from all life's garden ground. tea brought to her by the landlady, and Her nature is light and frothy; far difbasked in the welcome warmth of the ferent, Genevieve, from yours. Sit

> "Now," thought poor Genevieve, with her color changing from scarlet to white-"now it is coming! I shall be politely dismissed from the only home have!"

And a sensation of indescribable loneliness passed through her heart as she pictured Genevra radiantly bappy with her captain of artillery, Cousin Fred secure in the love of some stately and beautiful woman, herself only left out in the cold of life's dreariest vale. an unloved and solitary old maid. But she spoke nothing of all these sicker. ing fears; only looked at him, wit's wistful dark eyes, in silence.

"Genevieve," said he, "do you thin a it would be a wild and foolish dream for me to think of marriage?" "You? Oh, no," she answered, try-

ing to smile. "But I am three and thirty." "You are only in the prime and full ness of life," she responded, "for a

man. With women," sighing softly, more pains with her toilet. But Gene- "everything is so different. But, Cousin Fred, if you really intend mar-

"I really do," he said, smiling grave-



way," she said, valiantly. "I will leave Barnet Hill at once.

"But that's just what I don't want you to do, Genevieve," he said, with her hand still closely held in his. "Dear, solemn little woman, is it possible that you don't comprehend what

"You think," with a startled look, "that I can be useful about the

"Must I say it in so many words, Genevieve?" he asked. "Shall I gc down on my knees, like the heroes of romance, and say: 'Sweetheart, will you be my wife?"

Genevieve started to her feet in a panie. "Do you really mean-me?" cried Genevieve.

"I really mean-you," he said, resolutely, holding her fast, when she would have flown from him. "Little girl, then you never have suspected how dearly I love you!"

And Genevieve, clasping both hands over her eyes, could scarcely persuade a beautiful, blissful yet baseless dream. She had nothing to fear from Alicia Hilvard! Cousin Fred loved her, and her alone! Cousin Fred had always

So they were married; and when Genevra knew it she cried out, laugh-

"Well, there is hope for the oldest of old maids, now that our Jenny is married!" For this seventeen-year-old beauty

could hardly realize that true love exists for anyone over twenty years old!
—Amy Randolph, in N. Y. Ledger.

THE NEW CABINET.

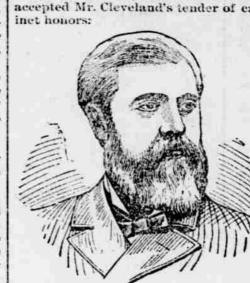
Personnel of President Cleveland's Official Family.

Brief Sketches of the Gentlemen Who Will Assist the Nation's Executive in Shaping Our Destinles for the Next Four Years.

There are eight members in the official family of the president, of the United States and all of them have been chosen; have been notified of their appointment, and have accepted the trust.

The law of presidential succession passed by the Forty-ninth congress, in case of the death of both the president and vice-president, or their inability to perform the duties of president, the members of the cabinet succeed to the office in the following order: Secretary of state, secretary of the treasury, secretary of wer, attorney-general, postmaster-general, secretary of the navy, secretary of the interior, secretary of agriculture,

Following are brief sketches of the public life of the gertlemen who have accepted Mr. Cleveland's tender of cab-



WALTER Q. GRESHAM. Secretary of State.

Walter O. Gresham, Mr. Cleveland's choice for secretary of state, is better known through his former republican affiliation. His choice for the most important position in the cabinet was a surprise to all parties, but his thorough accord with Mr. Cleveland on the tariff question and his undoubted qualifications, coupled with unimpeachable personal integrity, probably suggested his appointment. The great questions now pending in the state

department-the Behring sea arritration the lanadian railway matter, even the Hawaiian juestion-require the masterly hand of a great lawver to deal with them. Such a hand Judge Gresham can bring into Mr. Cleveland's cabinet. When Arthur succeeded Gardeld Gresham ecame postmaster-general in the entiret and made an excellent record. Before the close of the administration he was appointed judge of the Seventh judicial district, a position which well known.

The Seventh judicial circuit, involving the ga, naturally trings within its jurisdiction Gresham has worthily maintained the high governor, sent for Lamont to go to reputation of the court which it obtained in the Albany, where he again became deptime of Davis and his successor, Judge Drum-

Judge Gresham's early career is a close cont Abraham Lincoln was a good exemplar. He was a native of Harrison county, Ind., born March 17, 1832, so that he will be 61 years of age a few days after he becomes secretary of Like Harrison's ancestor, Gresham's grand

father, George Gresham, had come from Vir In 1854 he was admitted to the bar and from that time till 1860 was busy with a growing law practice and with politics, in which he took an interest from his boyhood. He also joined the militia and was a captain when the war broke out, so it was almost inevitable that he should lead his neighbors into active service when the fighting began.

He started in as lieutenant-colonel of the Thirty-eighth Indiana regiment, soon became colonel of the Fifty-third Indiana, and, on the recommendation of both Grant and Sherman was made a trigadier-general and placed in command of Natchez. During the "march to the sea" he commanded a division of the Sevby the late lamented McPherson, and on the same day that McPherson was killed Gresham received the wound that incapacitated him for further service.

Judge Gresham is a six-footer in stature, and in his youth was called the handsomest fellow in his part of the country. He has always been a distinguished man in his personal appearance. Not only his height, but his strong features, especially a very sharp pair of black eves, and a great shock of iron gray hair, at tract attention. His face indicates great fore of character, although the big square jaw is quite concealed by the bristling gray whiskers.



JOHN GRIFFIN CARLISLE.

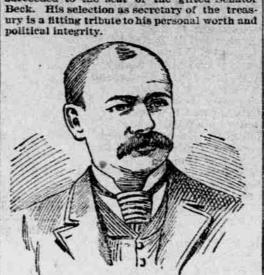
Sectretary of the Treasury. The fact that John Griffin Carlisle has been chosen to fill the secretaryship of the treasury in the Cleveland cabinet hardly brings any added honor to the great Kentuckian. He began life at the bottom, and by his own energy, trains and force of character is likely to leave it at the top. He was born in Kentucky, September 5, 1825. He had a common school education only, and taught school himself while he prosecuted the preliminary studies of the law. He mus have been a precocious teacher, as he was admitted to the bar at 23. He still bears more resemblance to the pedagogue than the states nan. He went into politics, as most Kentuckians do, simultan eously with going into law, and the very next year, 1859, was sent to the Kensucky house of representatives.
Four years later he declined the
nomination for presidential elector on the democratic ticket, and he went to the state enate in 1866. He was then 30 years of age. and from that time forward rose rapidly in popular esteem. He was re-elected to the senate in 1869. In the previous year, however, he made his debut in the national political arena as delegate-at-large from his state to the Nationa democratic conventiod at New York.

Honors fell thicker upon him and he was elected lieutenant-governor of Kentuckyin May. 1871, and resigned his seat in the senate to accept the place. When his term expired he was elected a presidential elector from the state-atlarge. The following year he was sent to con gress. This was the Forty-fifth congress, and he served from that time with growing distinct tion until he was chosen speaker of the hour

The congressional life of Mr. Carlisle has been one continuous triumph. From his advent up on the floor of the house to the day of his elec-

Mr. Carlisle won his spurs in congress on the Carlisle internal revenue bill in the Forty-sixth congress. From that hour he became the reccongress. From that hour he became the recognized leader of his party on the great question of taxation—one which is less throughly understood than any other question of national polity. He was the life and soul of the 3 per cent. bank bill, which, under his able management, was carried through the house. The measure afterward passed the senate, but was vetoed by President Hayes. The correctness of the bold stand assumed by the Kentucky statesman that the government the Kentucky statesman, that the government had the power and ability to refund its debts at this lower rate interest, was proved by the sub-sequent action of Secretary Windom in thus re-funding it without any law whatever.

senator has been as trilliant as it was on the do good floor of the popular tranch of congress. He a will succeeded to the seat of the gifted Senator Georges.



DANIEL SCOTT LAMONT, Secretary of War. Daniel Scott Lamont, who is slated for the post of secretary of war after March 4, is known to the country chiefly as the former private secretary of President Cleveland. But it must not be forgotten that he is a big and broad man, and well equipped to fill the place to which Mr Cleveland has called him. "Dan" Lamont has been a politician from boyhood. He is 42 years old and a native of New York. Mr. Lemont's first work was as a clerk in his father's store in his native town of Cortland. He performed this work on the same days that he attended the village school, where he was fitted for the Central academy, which succeeded the abolitionists' college at the Areaking out of the war. He fluished his academic course and entered Union college in the class of 72. It is remembered of him that he was a diligent student and was asually at the head of his class, so that his after experience makes nonsense of the old rule that a bright toy in school becomes a dunce afterward.

A 2) Lamont was sent as a delegate to the state convention at Rochester in 1871. That was a famous convention-the one that followed

Every step in the convention was contested. and Lamoot is proud of saying that on every roll call he voted with Tilden. The fact attracted the attention of Mr. Tilden to the boy delegate from Cortland-by far the youngest member of the convention—and thus the two became acquainted. Tilden won. Tweed's delegates were thrown out, and the reform delegates, under Oswald Ottendorfer, were

The acquaintance that was thus begun be ween Mr. Tilden and Mr. Lamont quickly ripened into a friendship that was never after wards troken. Though Lamont was only 2) years of age, and was not a leader even in his own county, he ripened that friendship, which resulted in his being closer to Bilden in the counsels of the party than any other man in his following. He was present at every conference that afterwards took place between Mr. Tilden and his leading lieutenants-during all the time of the canal investigation and all through the presidential campaign and subsequent contest of 1876 and 1877.

When Mr. Lamont was 21 he was nominated by the democrats for county clerk of Cortland county, and came within a few votes of revershe has since held. His record on the bench is | ing a majority that had stood at 1.60) on the other side. The next year found him running for the assembly on the democratic ticket, and holding of the United States courts at Chica- again he had the prize at the ends of his fingers, but lost it by a very few votes. That was nany cases of the first importance. Judge in 1874, and Mr. Tilden, who was then elected uty clerk of the assembly. Subsequently was appointed chief clerk of the state department under Mr. John Bizelow. His

intimacy with Mr. Tilden still distinguished him, and he found himself one of the young men whom the governor called about him for assistance in making up his organization of the party in the state. Others of that body guard were senator David B. Hill, the late Edgar K Apgar, Charles S. Fairchild, William A. Beach, Horatio Seymour, Jr., and William E. Smith. Taking to politics as a duck does to water, he sied himself in all the campaigns that followed up to the year when he went to Washing-

on as the secretary of President Cleveland.

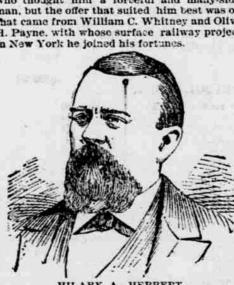
When the Cleveland movement first made its

appearance in New York state politics Lamont

was one of the men who helped to pull the strings, and Cleveland's success in the nominating convention, in which he took the prize from Gen. Slocum, was largely due to the fine work of the Cortland politician, who had gradnated under the sage of Grammercy Park. Lamont worked for Cleveland's election pre cisely as he had for the previous candidates of his party, and after the election Mr. Cleveland sent for him to go to Buffalo. The two enteenth army corps. He was highly regarded spent some days together talking of state affairs and politics generally and arrang ing for the gathering of data at Albany by Mr. Lamont for the new governor's first ssage. That was the first time Cleveland and Lamont had ever met. Again, before Mr. Cleveland's inauguration as governor, Mr. Lamont visited him in Buffalo and the post of

military secretary on his staff was offered to But when Cleveland reached Albany and was inaugurated as governor he asked Mr. Lamont to dine with him. He then said that he had not made up his mind whom to choose for his private secretary, and asked if Mr. Lamont would not serve in that capacity until a permanent secretary was chosen. Lamont a and a day or two later it was agreed that he

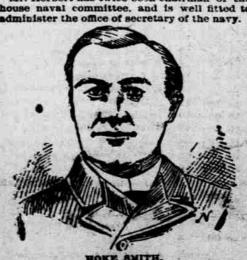
should keep the place. In 1889 Mr. Cleveland retired to private life, and went to New York to practice law. Mr. Lamont had many offers from business men man, but the offer that suited him best was one that came from William C. Whitney and Oliver H. Payne, with whose surface railway projects in New York he joined his fortunes.



HILARY A. HERBERT. Secretary of the Navy. Hillary A. Herbert, of Alabama, member of congress from the Montgomery district, was born at Laurensville, S. C. When a child his ather moved to Greenville. Butler county, Ala. He was educated at the university of Alabama and the university of Virginia, studied law and was admitted to the bar. He entered the confederate service as captain and was in a short time promoted to the coloneley of the Eighth battle of the Wilderness, in 1861. After the war he resumed the practice of law at Greenville, Ala., until

1872, when he removed to Montgomery, where he has since practiced. He was elected to the Forty-fifth. Forty-sixth. Forty-seventh. Fortyeighth. Forty-ninth and Fiftieth and Fifty-first ongresses and re-elected to the Fifty-second congress as a democrat, receiving 10.611 votes gainst 2.681 votes for S. A. Pillary, indepen-

Mr. Herbert has twice been chairman of the



HOKE SMITH, retary of the Interior Mr. Hoke Smith, who has been chosen to con duct the interior department, is reckoned a Georgian, although born at Newton, N. C. He is 27 years old. He at first taught school, then Judy.

His elevation from the house to the senate studied law and later became a journalist. His came as a matter of course, and his record as a newspaper connection gave him opportunity to senator has been as trilliant as it was on the do good work for Cleveland, which he did was

Georgia was the Hill stronghold in the south. He lought the Hill forces to the last ditch and completely demoralized them. After the nomination of Mr. Cleveland he made speeches in every part of Georgia, going everywhere on his own account. paying his own expenses and conducting a campaign upon two lines, one in support of tariff re form and the other upon the character of the candidate for president.

Hoke Smith is more than six feet high, and weighs about 250 pounds. He has excellent fea-tures, and his lack of beard or mustache makes him look five years younger than he is. He has complexion of deathly pallor, but there is othing sickly about him.

He walks rapidly, but without grace. In girth e bears a striking resemblance to Mr. Cleveand. He stands very well as a lawyer, but his



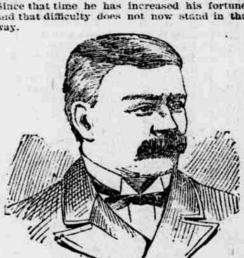
WILSON SHANNON RISSELL.

Postmaster General. Wilson S. Bissell, an old friend and former lav partner, has been chosen by Mr. Cleveland to succeed John Wanamaker as postmaster-general. Mr. Bissell has not a national reputation either as a lawyer or politician. Years ago he was a law student under Mr. Cleveland, and he has ever since been one of the ex-president's most devoted admirers. It was upon the advice of Mr. Bissell that Mr. Cleveland became lose upon the exposure of the corruption under a candidate for mayor of Buffalo, and it was Mr. Bissell who helped to manage the canvass for the gubernatorial nomination which rendered possible Mr. Cleveland's nomination for the presidency. Mr. Bissell is one of the leaders of the bar of western New York, a man of fine intellect and resolute and forceful character. He married the college chum of Mr. Cleveland's wife, and the relations between the two men have all along been close

Not long ago a newspaper correspondent asked Mr. Bissell what he regarded as the secret of Mr. Cleveland's success, and he promptreplied: "His untiring industry and energy allied to unflagging honesty and an abundant stock of hard common sense. His mind." he continued. "is eminently impartial, and he would have made a splendid judge. As a lawyer he prepared himself horoughly for the trial of a case, and once mlisted in a cause he carried the battle to the end. He never belonged to the class of money making lawyers, he met the poor client and the rich one on the same footing, and he often gave als services to those in distress without the expectation of compensation. To younger mem ers of the bar he was always most generous and helpful. I think it can be most truthfully said of Mr. Cleveland that never in his life has ne slighted any task he has undertaken."

In the work of aligning the ex-president's forces for the struggle against Tammany at Chicago. Mr. Bissell proved a strong ally to the resourceful Whitney It is understood that Mr. Bissell could have

but at that time he was not in a financial posi tion to meet the exactions of social life in Washington on a cabinet member's salary. Since that time he has increased his fortun and that difficulty does not now stand in the



DICHARD OLNEY. Attorney General. 1835. He is a graduate of Brown university and Harvand law school. His only political ver ture was when he represented the Second Nor folk district in the legislature in 1874. This was the year when there was a great overturn in state politics, Dr. Wm. Gaston defeating Gov. Talbot by nearly 8,000 votes. In Mr. Ol ney's district there was a close contest. In the face of the returns he was only five behind. A recount made the vote a tie, and on a hew elec tion he won the seat. Bis democracy

has been of the stanchest kind. justiceship, but declined, having the last offer from Gov. Russell. A few years ago he was the democratic candidate for attorney-general of Massachussetts. His name was mentione to President Cleveland when the chief justice ship, now held by Mr. Fuller, became As counsel for the Boston & Maine, the Atchi son. Topeka & Santa Fe and the Chicago. Burlington & Quincy railroads he has been kept quite busy, succeeding the famous legal light Sidney Bartlett.

Mr. Olney has always, so far as known affiliated with the democratic party, except when the party in Massachusetts took up Gen Butler and made him its candidate for govern or. Mr. Olney refused to support Gen. Butler. He makes a sacrifice financially in accepting cabinet position.



JULIUS STERLING MORTON Secretary of Agriculture.

Secretary Rusk at the head of the department of agriculture. Mr. Morton is a native of New York and hus reached the age of 61. He is of Scottish ancestry. He was educated at Ant Arbor, Mich. In 1855 he was elected to the Ne braska territorial legislature. In 1858 he was secretary of the territory and became acting mor on the resignation of Gov. Richard son. In 186) the democrats nominated him for congress and he was defeated by David Butler. Mr. Morton represented Nebraska at the Paris exposition, and takes pride in having been the originator of Arbor day. Mr. Morton is said to lavor full free trade.

-A few fortunate persons have heard the story of Fighting Bob Evans' encounter with the Chilians from Fighting Bob himself, and it makes a thrilling narrative. His firm dealing with the Chilian admiral made Commander Evans the object of peculiar hatred ashore, and his subsequent threat to destroy any Chilian torpedo boat that should so much as graze the side of the Yorktown added to the intensity of this feeling. He tells the story without ostentation, but when it is told the hearers realize that his coolness and audacity probably saved the United States flag from insult and the York-town from indignity, if not damage.

-Her Excuse.—He-"So you have been dancing with that cad Flashpot while I've been to get your ice?" She -"Well, dear, I thought I would get warmed up so as to enjoy the ice."-

TAX REFORM DEPARTMENT.

(This department aims to give everybody's ideas about taxation (not tariff). Write your opinions briefly, and they will be published or discussed in their turn by the editor or by a member of the Taxation Society. Address, "Taxation Society," this office or P. O. Box 88, Buffalo N. V.) falo, N. Y.)

NO SPY SYSTEM! NO LISTING LAWI

Vigorous Views On a Proposed Change in

Ohlo's Tax Laws. In response to the demand for a reision of the laws on taxation, Mr. Welsh, comes to the front with a bill which is as sensational as a plumber's and as picturesque as a snipe's. It provides for making every man a spy upon his neighbor at a liberal compensation in fees. It rehabilitates the confiscation department of the government and provides work for the militia that will doubtless keep it continually in the field. There is no direct provision for this latter, but if the law is to be executed there can be little doubt that the militia will be brought to the condition indicated, and the branch of the service which has just resented in a most pronounced way the interference of a private detective will be called upon to support, with foot, horse and artillery, a horde of private detectives to be recruited under state auspices.

On the theory that large amounts of money, mortgages, notes and other negotiable paper annually escape taxation, Mr. Welsh provides in this bill that the failure to list for taxation property of this kind shall be punishable by the forfeiture of such property to the state, and the payer of such paper may discharge his entire indebtedness by paying forty per cent. of the face value to the county as taxes. Every man who borrows money is thus offered an inducement to become a spy upon the actions of the man from whom he borrows. Again, if a man has money that he does not list for taxation, that also is to be forfeited to the state, if the failure of the owner of the list is to be detected. In order to make reasonably sure that detection will follow every evasion of the kind, a high price is put upon information, the person furnishing it to receive eighty per cent. of the amount reported, the remaining twenty per cent. to go into the public treas-

This is a beautiful scheme that the Honorable Welsh has evolved. While it does not exactly create a new industry, it does transform long noses into live capital and provides a new way for persons of meddlesome disposition to get on in the world. For instance, A, having borrowed \$1,000 from B, has only to catch B not listing the note or mortgage for taxation to be able to discharge his entire indebtedness to B by a payment of \$400 to the county. Then if A can detect C in a failure to list \$1,000 in money he will receive \$800 of has the \$1,000 that he borrowed, he will be \$1,400 ahead. Under the operation of this beneficent law, meddlesome Matties would grow like weeds in a neglected corn-field. The rubber overshoe factories would have to quadruple their output to supply the sneaks, and the bump of suspicion would soon be so abnormally developed as to render it necessary for the hat manufacturers to make a special block for the Ohio trade.

-Columbus Despatch. HOW TAXING MORTGAGES

WORKS IN OREGON.

Convincing Testimony as to the Injurious Effects of Taxes on Capital. It need hardly be said that chambers of commerce represent the commercial and mercantile element of cities. Merchants are borrowers, not lenders of money, and when a chamber of comlature to repeal a mortgage tax law, er's proportion is higher on an average the inference is clear that such law has not proved satisfactory to the very elements it was expected to please and one which originates in a mistaken idea

of farmers was increasing. The new

The result was mevitable-millions of dollars of outside money were immediately withdrawn from Oregon and placed for investment in neighboring states. While local money lenders, without competition, have since fattened through the enormous rates of interest they have thus been enabled to charge, the agricultural, commercial and manufacturing interests of the state have languished, and the circulation of money has been blockaded. It and urged as a reason for more severe is not necessary to point out special tax laws, the statement that under branches of enterprise now remaining present methods "millionaires" vast at a standstill; they are not only too evident and object lessons of the effects

of the system meet us on every hand. The theory of deduction of indebtedbeginning, and its results are also manifest to-day in the great abuses of the privilege-millions of dollars of fraudulent claims for deduction being allowed, that nearly all the personal processes all in the large cities, to the owned by the millionaires, is greatly increased burden of the smaller

The Review has repeatedly discussed the reasons and theories which forbid in the state in which they are situat the adoption of a mortgage tax law. 2. It expresses a desire for more j. Here we have the actual conditions ex-methods of taxation. Would at 892 Washington, with 12,957 firms and the evidence of the owner's indebted individuals engaged in business, suffer ness? ed only 196 failures. In the same year Oregon, with but 7,871 places of busi-

Henry George's Plan.

"What I therefore propose is to appropriate rent by taxation, and as the taxation of rent or land values must ecessarily be increased just as we abolish other taxes, we may put the proposition into practical form by pro-posing to abolish all taxation save that n land values."

THE unjust and unequal distribution of labor and wealth are not incident of progress, but tendencies which mus bring progress to a halt. They will not cure themselves.

SOUND ECONOMIC PRINCIPLE

A Leading Canadian Paper Enderses and Explains Tax Reforms. The letter of the provincial tre

upon the question of the Equalization of Taxation must have been read with

surprise by all who understand and appreciate the principles of political economy and who are desirous of seeing these principles enbodied in the administration of public affairs. Anyone studying the systems of taxation and the methods of administration in Cansda would come to the conclusion that no practical statesman in Canada had ever heard of the science of political economy, every principle and axiom of which is contravened or set aside by our governments. From a study of the utterances of the men in power it might be gathered that po-litical economy had been utterly con-demned by them. Mr. Hall has written a letter which proves that he has really sought to understand the principles of political economy, and that he telleves in them, or, at least, values the opin-ions of economists, and has, apparently, considered them with reference to his work as a leading legislator and as a devisor for the government of this province, of which he is a prominent member, of a system of taxation. Nothing could be much better than Mr. Hall's declaration, upon the authority of all political econo "that direct taxation was the best be cause it gave to the real payers of taxes a conscious and direct pecuniary interest in honest and economical government; and that in this connection real estate should bear the main burden because taxes on it can be the most easily, cheaply and certainly collected and would reach everybody." Not less admirable was Mr. Hall's array of evidence against the policy of taxing personal property which, wherever tried, has proved worse than a mere failure as a means of raising revenue economically, inasmuch as it has invariably given

Familiar Objection to Tax Reform Refuted.

Daily Witness, Montreal, Can.

rise to general fraud and perjury .-

To the Editor of "The Daily News," Batavia, N. Y.-Dear Sir-Even though it were true that this association, as asserted by you, is "composed of millionaires and men of slightly less extensive fortunes, whose property is largely personal," the fact would be no argument against the principles which we advocate. But it is not true. There is not one wealthy member of the association whose real estate is not of greater value than his personal property, while many members have all their investments in real estate. If you are inclined to doubt this statement, we shall be pleased to give you names and other particulars.

Coming to your criticisms on our plat-form we find you asserting that our claim that "direct taxation on real es tate would bear least heavily on the farmer and worker," is untrue. But you offer no proof. Your special pleading on behalf of the poor mortgageridden farmer is pathetic, but does not answer the question as to who would pay the larger share of taxation levied on real estate. Had you taken the trouble to look into the assessment returns from each county in this state, you would have seen that the farmers own less than one-fifth of the value of the entire real estate and therefore pay less than one-fifth of the state taxes A further fact could also have been found; that there are forty-five counties in the state, including all the purely agricultural districts, which do not pay a dollar of state taxes, as they receive back in school money more than their levy for state purposes. Of course they pay local and county taxes, but it merce unanimously petitions a legis- is doubtful whether of these the farm-

as to who would ultimately pay the tax. The Portland chamber of commerce has taken that action. This ought to exert some influence upon those people draw his loan, thus injuring the farmer exert some influence upon those people in Washington who are clamoring for whom you wish to assist. A mortgage the adoption in this state of the very is merely evidence that some one who law which Oregon passed to her loss had saved some capital had loaned it to and sorrow. The report is as follows: an owner of real estate. Taxing capi-The mortgage tax law, so called, was tal tends to discourage both its accumuenacted in 1882, for the purpose of lation and investment, and by driving reaching money then being invested in it out of the country districts decreases enterprises tending to develop the re- the value of land. You know very well sources of the state. By reason of competition the rates of interest were then form of machinery, implements, cattle, gradually falling, and the immigration horses, etc.), which is used upon farm lands, which gives them their value. Is law singled out mortgages as a special object of taxation, classed them as real estate and provided a cumbrous system of collection of the various rates.

it expecting too much to hope that some day the farmers may be wise enough to see the folly of fining by taxation the man who increases the quantition of the various rates. tity of those things.

Very truly yours, New York Tax Report Ass'n, Per BOLTON HALL

Popular Errors Corrected.

The Plattsburg Republican, in its issue of January 14, endorsed Gov. holdings of personal property escape

taxation.' The present agitation for listing bi and similar measures for taxing all ness from assessment was wrong in the beginning, and its results are also man-

ment: 1. The Republican ignores the fact titles to real estate in the form of railroads, bridges, mines, oil lands, to-and city lots, etc., which are all tax perienced by a neighboring state. In equitable to tax both real estate and

8. That the bulk of Jay Gould's for-Oregon, with but 7,871 places of business, suffered 215 failures. In this state the liabilities were only \$992,300; in Oregon they were \$1,615,100.

There is a homely saying that it is best to let well enough alone.

Henry George's Plan.

through the use of real estate. Any system of taxation which prevents the free secumulation and investment of capital, decreases the demand for real estate, and would in the long ran prove most injurious to its owners.

For these reasons, it seems evid that any further taxation of perso property in this state will in no whenefit the people outside the cities.

To MAKE that a crime by other fileh is no crime in merals, is witably to destroy respect for law.